

County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
April 30, 2020
with comparative monthly totals for March 2020

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals		
	General	Special	Debt	Capital	Enterprise	Internal			Agency	(As of May 7, 2020)	
		Revenue	Service	Projects	Fund	Service				April 30, 2020	March 31, 2020
Assets and other debits											
Assets:											
Cash and investments	\$165,210,301	\$61,410,425	\$6,047,159	\$38,168,372	\$3,424,439	\$2,387,553	\$8,293,526		\$284,941,775	\$272,660,500	
Receivables(net of allowances for taxes)	20,404,447	434,403	57,743			22,614			20,919,207	22,773,710	
Properties held for sale	71,900								71,900	71,900	
Due from other funds	220,000								220,000	220,000	
Inventory of supplies	13,185								13,185	13,185	
Artwork							\$56,255		56,255	56,255	
Land					19,770		17,962,933		17,982,703	17,982,703	
Easements							110,000		110,000	110,000	
Bridges and culverts							6,301,950		6,301,950	6,301,950	
Buildings							138,792,974		138,792,974	138,707,308	
Improvements							14,672,207		14,672,207	14,424,327	
Infrastructure					6,020,990		7,039,413		13,060,403	13,060,403	
Equipment					7,509,351		16,325,629		23,834,980	23,682,081	
Furniture and fixtures							431,017		431,017	431,016	
Leased equipment							150,778		150,778	150,778	
Roads							25,884,126		25,884,126	25,884,126	
Vehicles					12,234		8,278,580		8,290,814	8,249,995	
Construction in progress					639,455		4,942,558		5,582,013	4,149,330	
Other debits:											
Amount available in debt service fund								\$6,104,902	6,104,902	6,091,113	
Amount to be provided for retirement of long-term debt					2,725,000			144,584,582	147,309,582	147,323,371	
Total assets	\$185,919,833	\$61,844,828	\$6,104,902	\$38,168,372	\$20,351,239	\$2,410,167	\$8,293,526	\$240,948,420	\$150,689,484	\$714,730,771	
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$488,610	\$228,044		\$255,567	\$42,298	\$2,095	\$700		\$1,017,314	\$1,577,402	
Due to:											
Other funds	72,816					150,000	30,000		252,816	1,086,934	
Other units	1,088,657	93,959			125,900		1,800,473		3,108,989	3,080,026	
Other governmental agencies	386,959	56,551			4,090	1,602	6,462,353		6,911,555	8,752,388	
Deferred revenues	21,941,747								21,941,747	21,944,389	
SIB Loan								\$4,339,484	4,339,484	4,339,484	
Bonds payable					2,725,000			146,350,000	149,075,000	149,075,000	
Total liabilities	23,978,789	378,554		255,567	2,897,288	153,697	8,293,526	150,689,484	186,646,905	189,855,623	
Fund balances and other credits:											
Investment in general fixed assets					14,581,082			\$240,948,420	\$255,529,502	\$253,569,555	
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,610								99,610	99,610	
Debt service			\$6,104,902						6,104,902	6,091,113	
Health and life benefits						2,256,470			2,256,470	3,197,746	
Encumbrances	4,578,178	4,550,764		7,809,378	60,794				16,999,114	18,295,628	
Unreserved:											
Designated for:											
Capital projects				30,103,427					30,103,427	30,577,251	
Current year's expenditures	34,909,987	45,423,380			2,812,075				83,145,442	53,426,291	
Unforeseen emergency	29,365,723								29,365,723	29,365,723	
Undesignated	92,987,546	11,492,130							104,479,676	117,865,511	
Total equity and other credits	161,941,044	61,466,274	6,104,902	37,912,805	17,453,951	2,256,470	240,948,420		528,083,866	512,488,428	
Total liabilities, equity and other credits	\$185,919,833	\$61,844,828	\$6,104,902	\$38,168,372	\$20,351,239	\$2,410,167	\$8,293,526	\$240,948,420	\$150,689,484	\$714,730,771	

This statement was prepared primarily on a cash basis of accounting. Capital assets are presented net of accumulated depreciation.